



CALIFORNIA DEPARTMENT OF

Mental Health

Division of Program Compliance – Audits Branch
1600 9th Street, Sacramento, CA 95814
(916) 445-1554, FAX (916) 445-1588

May 22, 2009

Mary Anne Ford Sherman, Director
Kings County Behavioral Health Administration
450 Kings County Drive, Suite 104
Hanford, CA 93230

Dear Ms. Sherman:

AUDIT REPORT PER APPEAL: KINGS VIEW COUNSELING SERVICES FOR KINGS COUNTY

In accordance with California Welfare and Institutions Code Section 14171, the audit report for Kings View Counseling Services for Kings County for the fiscal period ended June 30, 2004, has been revised to incorporate the agreement reached pursuant to Audit Appeal MH9-0604-734-CM.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Short-Doyle/Medi-Cal Program Costs per Appeal (Schedule 1) represents the actual net program costs allowable under the above-mentioned statute. The effect of this revised allowable program cost is as follows:

NET PROGRAM COSTS

	<u>Audited</u>	<u>Appealed</u>	<u>Adjustment</u>
Federal Share of Short-Doyle/Medi-Cal	\$ 2,623,844	\$ 2,664,675	\$ 40,831
Federal Share of Healthy Families/Medi-Cal	\$ 94,898	\$ 96,520	\$ 1,622

These findings will be incorporated in an overall audit report of Kings County Mental Health Administration.

Sincerely,

WALTER J. HILL, JR., MBA, EA
Chief of Audits

CHUKWUEMEKA OKEMIRI, CPA
Supervisor, Northern Region Audits

Enclosures

Certified Mail

SCHEDULE 1

**KINGS COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS
FISCAL YEAR ENDED JUNE 30, 2004**

		<u>As Audited</u>	<u>Audit Adjustments</u>	<u>Per Appeal</u>
<u>NET REIMBURSABLE MEDI-CAL PROGRAM COSTS</u>				
<u>COUNTY PROVIDERS</u>				
MEDI-CAL - FFP	(Sch. 2a)	\$ 0	\$ 0	\$ 0
HEALTHY FAMILIES - FFP	(Sch. 2a)	0	0	0
TOTAL FFP - COUNTY PROVIDERS		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP		\$ 2,623,844	\$ 40,831	\$ 2,664,675
HEALTHY FAMILIES - FFP		94,898	1,622	96,520
TOTAL FFP - COUNTY PROVIDERS		<u>\$ 2,718,742</u>	<u>\$ 42,453</u>	<u>\$ 2,761,195</u>
<u>TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP		\$ 2,623,844	\$ 40,831	\$ 2,664,675
HEALTHY FAMILIES - FFP		94,898	1,622	96,520
TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS		<u><u>\$ 2,718,742</u></u>	<u><u>\$ 42,453</u></u>	<u><u>\$ 2,761,195</u></u>
SUMMARY OF STATE GENERAL FUNDS				
EPSDT - SGF		<u>\$ 694,382</u>	<u>\$ 13,156</u>	<u>\$ 707,538</u>

KINGS COUNTY
SUMMARY OF CONTRACT PROVIDERS' MEDI-CAL COST
FISCAL PERIOD ENDED JUNE 30, 2004

Legal Entity Number	Legal Entity	(1) Medi-Cal and Crossover Gross Cost	(2) Enhanced - Children Gross Cost	(3) Enhanced - Refugees Gross Cost	(4) Total Gross Cost (Excl. HFP)	(5) Healthy Families Gross Cost	(6) Medi-Cal and Crossover Gross Cost	(7) Enhanced - Children Gross Cost	(8) Enhanced - Refugees Gross Cost	(9) Total Gross Cost (Excl. HFP)	(10) Healthy Families Gross Cost
		(MH 1968, Ln 5, 5A, 10,10A)	(MH 1968, Ln 16, 16A)	(MH 1968, Ln 22)	(Col. 1 to 3)	(MH 1968, Ln 27, 27A)	(MH 1968, Ln 5, 5A, 10,10A)	(MH 1968, Ln 16, 16A)	(MH 1968, Ln 22)	(Col. 6 to 8)	(MH 1968, Ln 27, 27A)
00233	Kings View Counseling Corp.	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,497,244	\$ 19,897	\$ 0	\$ 4,517,141	\$ 142,259

GRAND TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,497,244	\$ 19,897	\$ 0	\$ 4,517,141	\$ 142,259
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KINGS COUNTY
SUMMARY OF CONTRACT PROVIDERS' MEDI-CAL COST
FISCAL PERIOD ENDED JUNE 30, 2004

Legal Entity Number	Legal Entity	(11) Total Revenue (Excl. HFP)	(12) Healthy Families Revenue	(13) Total Revenue (Excl. HFP)	(14) Healthy Families Revenue	(15) Total Net Cost (Excl. HFP)	(16) Net Cost Healthy Families	(17) Total Net Cost (Excl. HFP)	(18) Net Cost Healthy Families	(19) Total MAA FFP
		INPATIENT		OUTPATIENT		INPATIENT		OUTPATIENT		Reimbursement
		(MH 1968, Ln 28 to 30)	(MH 1968, Ln 31)	(MH 1968, Ln 28 to 30)	(MH 1968, Ln 31)	(Col 4-11)	(Col 5-12)	(Col 9-13)	(Col 10-14)	(MH 1979, Ln 11-13)
00233	Kings View Counseling Corp.	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,517,141	\$ 142,259	\$ 0

GRAND TOTAL

\$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 4,517,141 \$ 142,259 \$ 0

KINGS COUNTY
SUMMARY OF CONTRACT PROVIDERS' MEDICAL COST
FISCAL PERIOD ENDED JUNE 30, 2004

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Legal Entity Number	Legal Entity	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
		Neg. Rates Exceed Costs (Excl. HFP)	Neg. Rates Exceed Costs Healthy Families	Neg. Rates Exceed Costs (Excl. HFP)	Neg. Rates Exceed Costs Healthy Families	Total SD/MC Reimbursement (FFP)	Healthy Families Reimbursement (FFP)	Total Reimbursement (FFP)	FFP Contract Maximum	Lower of FFP or Contract Maximum
		INPATIENT		OUTPATIENT						
		(MH 1968, Ln 38 to 39)	(MH 1968, Ln 40, 40A)	(MH 1968, Ln 38 to 39)	(MH 1968, Ln 40, 40A)	(MH 1979, Line 21)	(MH 1979, Ln. 27)	(Col. 24 + 25)		
00233	Kings View Counseling Corp.	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,664,675	\$ 96,520	\$ 2,761,195	\$ 3,504,756	\$ 2,761,195

GRAND TOTAL \$ 0 \$ 0 \$ 0 \$ 0 \$ 2,664,675 \$ 96,520 \$ 2,761,195 \$ 3,504,756 \$ 2,761,195
(To Sch 1)

SCHEDULE 4

**KINGS COUNTY
COMMUNITY MENTAL HEALTH SERVICES
COMPUTATION OF EPSDT STATE SHARE PER AUDIT
FISCAL YEAR ENDED JUNE 30, 2004**

	<u>As Audited</u>	<u>Audit Adjustments</u>	<u>Per Appeal</u>
(1) SD/MC Actuals (MH 1979, Lns. 16, 16A, 17, 17A, 18) (including contractors)	4,453,768	63,373	4,517,141
(2) Total SD/MC Claims	4,509,797	0	4,509,797
(3) Percent % (Line 1/Line 2)	98.76%	1.40%	100.16%
(4) EPSDT Claims	2,235,757	0	2,235,757
(5) Actual Cost Settled EPSDT SD/MC (Line 3 X Line 4)	2,208,034	31,300	2,239,334
(6) Cost Settled Baseline for EPSDT	720,383	0	720,383
(7) Net Cost Settlement Amount (Line 5 - Line 6)	1,487,651	31,300	1,518,951
(8) 46.7% of Cost Settlement Amount (Line 7 x 46.7%)	694,733	14,617	709,350
(8a) FY 2001-02 EPSDT Settlement	691,227	0	691,227
(8b) Annual Local Growth (L. 8 - 8a)	3,506	14,617	18,123
(9) County Match 10% of Local Growth (8b x 10%)	351	1,462	1,812
(10) Net Cost Settlement Amount (L. 8 - 9)	694,382	13,156	707,538
(11) SGF Distribution (Settled and Audited)	694,382	0	694,382
(12) SGF Due County (State)	<u>0</u>	<u>13,156</u>	<u>13,156</u>
			(To Sch. 1)

Source:

- (1) Total CFRS SD/MC actuals after final Settlement (Col. 1) and Audit (Col. 3) for Net Direct Outpatient Services (includes Mode 05 - SF's 20-94, Mode 10, and Mode 15)
- (2) Total SD/MC paid claims (total non-hospital, including PHF's) by County Submitting Claims (includes contract providers, excludes Healthy Families)
- (4) SD/MC paid claims for children under 21 years of age (full scope, non-hospital, including PHF's) including new aid codes by County of Beneficiary
- (6) Cost Settled Baseline for EPSDT for FY 2001-2002, includes increase for FFS/MC provider rate increase
- (9) SGF gross distribution (See DMH letter dated January 14, 2002 sent to Local Mental Health Directors) Includes adjustment for additional SGF and ASO non participants
- (10) Amount owed back to the state cannot be more than was advanced or settled.

AUDIT ADJUSTMENTS

Provider KINGS COUNTY				Provider Number 00016	No. of Adj. 3	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Audited	Increase (Decrease)	Per Appeal
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO AUDITED SD/MC SETTLEMENT CONTRACT PROVIDERS</u>			
1	Sch. 3b	Total	24	TOTAL SD/MC REIMBURSEMENT (INCLUDES ENHANCED SD/MC)	\$ 2,623,844	\$ 40,831	\$ 2,664,675
2	Sch. 3b	Total	25	TOTAL HEALTHY FAMILIES REIMBURSEMENT	\$ 94,898	\$ 1,622	\$ 96,520
					<u>\$ 2,718,742</u>	<u>\$ 42,453</u>	<u>\$ 2,761,195</u>
				To adjust the audited SD/MC (FFP) and Healthy Families (FFP) due to adjustments to corporate cost allocation.			
				<u>ADJUSTMENTS TO AS AUDITED EPSDT STATE GENERAL FUNDS</u>			
3	SCH 4	10	3	NET COST SETTLEMENT AMOUNT	\$ 694,382	\$ 13,156	\$ 707,538
				To adjust audited net cost settlement amount as a result of adjustments to SD/MC actual (Total Computable Medical), total SD/MC claims and EPSDT claims.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			